

**AGENDA ITEM 5  
AUDIT RESOLUTION STATUS  
TRACKING REPORT – PUBLIC AGENCY AUDITS  
(CURRENT YEAR REPORTS WITH CURRENT YEAR UPDATES)  
AS OF December 31, 2005**

Name of Agency (Report Issue Date)	Description of Finding	Status
<p>City of Lodi (8/5/05) Employer Code 0626</p>	<p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> <li>• The value of uniforms and uniform maintenance were not reported</li> <li>• Compensated time off for a voluntary furlough was not reported</li> <li>• Educational pay reported was overstated</li> </ul> <p>2. Payroll reporting errors:</p> <ul style="list-style-type: none"> <li>• Retroactive salary adjustments were reported incorrectly</li> <li>• Reported incorrect amounts of regular earnings and special compensation due to a payroll system error</li> <li>• Reported overstated payrates due to a payroll system error</li> </ul> <p>3. Employees not correctly enrolled:</p> <ul style="list-style-type: none"> <li>• Contractually excluded employees were enrolled into membership</li> </ul> <p>4. Retired annuitants not reinstated:</p> <ul style="list-style-type: none"> <li>• Annuitants worked more than 960 hours in a calendar year and were not reinstated</li> </ul>	<p>1. COMPLETE. Employer is reporting value of uniforms and compensated time off correctly and is no longer overstating educational pay.</p> <p>2. IN PROGRESS. Employer compliance is in progress.</p> <p>3. IN PROGRESS. Employer compliance is in progress.</p> <p>4. COMPLETE. BNSD's policy is to not retroactively reinstate retirees.</p>

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Woodland (8/8/05) Employer Code 0134	<ol style="list-style-type: none"> <li>1. Compensation reported incorrectly:               <ul style="list-style-type: none"> <li>• The value of employer paid member contributions were either not reported or reported incorrectly</li> <li>• Deferred compensation was reported and should not have been</li> <li>• Sunday differential pay was reported and should not have been</li> </ul> </li> <li>2. Employee not enrolled timely:               <ul style="list-style-type: none"> <li>• Temporary/part-time employee was not enrolled in a timely manner after working 1,000 hours in a fiscal year</li> </ul> </li> <li>3. Retired annuitant not reinstated:               <ul style="list-style-type: none"> <li>• Annuitant worked more than 960 hours in a calendar year and was not reinstated</li> </ul> </li> <li>4. Unused sick leave not correctly reported:               <ul style="list-style-type: none"> <li>• Reported balances of sick leave were either understated or overstated</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. COMPLETE. Employer is now correctly reporting EPMC contributions and is no longer reporting deferred compensation or Sunday differential pay.</li> <li>2. IN PROGRESS. Employer compliance is in progress.</li> <li>3. COMPLETE. BNSD's policy is to not retroactively reinstate retirees.</li> <li>4. COMPLETE. Adjustments will be made for retired members whose allowance increased or decreased by more than \$1.00.</li> </ol>
Moulton Nigel Water District (8/12/05) Employer Code 0932	<ol style="list-style-type: none"> <li>1. Eligible employee not enrolled into membership:               <ul style="list-style-type: none"> <li>• Temporary/part-time employee worked more than 1,000 hours in a fiscal year and was not enrolled into membership</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. IN PROGRESS. Employer compliance is in progress.</li> </ol>

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Name of Agency (Report Issue Date)	Description of Finding	Status
Los Osos Community Services District (8/12/05) Employer Code 1759	1. Compensation reported incorrectly: <ul style="list-style-type: none"> <li>• The value of uniforms were not reported</li> <li>• Fair Labor Standard Act premium pay was not reported</li> </ul> 2. Payroll reporting errors: <ul style="list-style-type: none"> <li>• Reported incorrect earnings and payrates</li> <li>• Reported incorrect work schedule codes</li> </ul> 3. Payroll information not submitted timely: <ul style="list-style-type: none"> <li>• Contributions were remitted late</li> <li>• Summary reports were submitted late</li> </ul> 4. Eligible employees not properly enrolled: <ul style="list-style-type: none"> <li>• Employee worked more than 1,000 hours in a fiscal year and was not enrolled</li> <li>• Employee with prior membership was not enrolled and earnings were not reported</li> </ul>	1. IN PROGRESS. Employer is in process of correcting their payroll system to include uniform allowance and FLSA pay.  2. IN PROGRESS. Employer compliance is in progress.  3. IN PROGRESS. Employer compliance is in progress.  4. IN PROGRESS. Employer compliance is in progress.
L.A. County West Vector Water Control District (9/30/05) Employer Code 1071	1. Compensation reported incorrectly: <ul style="list-style-type: none"> <li>• The value of uniforms and uniform maintenance was not reported</li> </ul> 2. Payroll information not submitted timely: <ul style="list-style-type: none"> <li>• Contributions were remitted late</li> <li>• Summary reports were submitted late</li> </ul>	1. COMPLETE. Employer is now reporting correctly.  2. COMPLETE. Employer has implemented procedures to report timely.

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California Science Center (10/14/05)  Employer Code 5766	<ol style="list-style-type: none"> <li>1. Payroll reporting error:               <ul style="list-style-type: none"> <li>• Reported employees under incorrect retirement account codes</li> </ul> </li> <li>2. Eligible employees not enrolled timely:               <ul style="list-style-type: none"> <li>• Temporary/part-time employees were not enrolled in a timely manner after working 1,000 hours in a fiscal year</li> <li>• Employee with prior membership was not enrolled timely upon date of hire</li> </ul> </li> <li>3. Unused sick leave not reported correctly:               <ul style="list-style-type: none"> <li>• Reported sick leave balances were over stated</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. IN PROGRESS. Analyzing effect this will have on members' retirement.</li> <li>2. IN PROGRESS. Employer compliance is in progress.</li> <li>3. COMPLETE. BNSD will adjust the retirees' monthly retirement allowance based on the auditor's findings.</li> </ol>

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<p>City of West Covina (10/19/05) Employer Code 0630</p>	<p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> <li>• Safety boot allowances should not have been reported</li> <li>• Temporary merit pay should not have been reported</li> <li>• Educational incentives were not reported</li> <li>• One time payments for off-salary-schedule pay were incorrectly reported. In some cases reported amounts exceeded an allowable limit.</li> <li>• An Elected Official's stipend was reported and should not have been</li> <li>• The reported value of employer paid member contributions was overstated</li> </ul> <p>2. Payroll reporting errors:</p> <ul style="list-style-type: none"> <li>• Special compensation was incorrectly reported as part of member's regular earnings and base payrates</li> <li>• Earnings for an elected official were incorrectly reported</li> <li>• Incorrect work schedule codes were reported</li> </ul> <p>3. Enrolled excluded employees:</p> <ul style="list-style-type: none"> <li>• Reported earnings for employees who were contractually excluded from membership</li> </ul>	<p>1. IN PROGRESS. Employer disagrees with finding of inflated EPMC amounts being reported. City is reporting 9.89% for safety and 7.53% for miscellaneous. They are contracted for 9% and 7% respectively. Unit 115 will continue to deny until employer comes into compliance. Employer agrees with remaining #1 findings and will correct.</p> <p>2. COMPLETE. Employer is now reporting correctly.</p> <p>3. IN PROGRESS. Employer compliance is in progress.</p>

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Name of Agency (Report Issue Date)	Description of Finding	Status
<p>City of West Covina (10/19/05) Employer Code 0630 (continued)</p>	<p>4. Retired annuitants not reinstated:</p> <ul style="list-style-type: none"> <li>• Annuitants worked more than 960 hours in a calendar year and were not reinstated</li> </ul> <p>5. Unused sick leave not correctly reported and unused sick leave not correctly credited:</p> <ul style="list-style-type: none"> <li>• Reported balances of sick leave were either understated or overstated</li> <li>• Reported the correct balance of sick leave, however member did not receive credit</li> </ul>	<p>4. COMPLETE. BNSD's policy is to not retroactively reinstate retirees.</p> <p>5. COMPLETE. BNSD will adjust the retirees' monthly retirement allowance based on the auditor's findings.</p>

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<p>City of Pomona (11/15/05) Employer Code 0191</p>	<p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> <li>• Automobile allowance and deferred compensation pay should not have been reported</li> <li>• Longevity pay should not have been reported</li> <li>• Longevity pay was incorrectly reported</li> <li>• Educational pay should not have been reported</li> <li>• Uniform allowances were not reported</li> <li>• Elected Official's regular earnings should not have been reported</li> </ul> <p>2. Enrolled excluded employees:</p> <ul style="list-style-type: none"> <li>• Reported earnings for part/time employees who were contractually excluded from membership</li> </ul> <p>3. Retired annuitant not reinstated:</p> <ul style="list-style-type: none"> <li>• Annuitant worked more than 960 hours in a calendar year and was not reinstated</li> </ul> <p>4. Unused sick leave not reported correctly:</p> <ul style="list-style-type: none"> <li>• Reported sick leave balances were either over or under stated</li> </ul> <p>5. Industrial disability retirement determination not made timely:</p> <ul style="list-style-type: none"> <li>• IDR determination was not made within the prescribed timeframe for one member</li> </ul>	<p>1. IN PROGRESS. Employer is disputing longevity issue that is restricted by hire date. Awaiting status from employer on other findings.</p> <p>2. IN PROGRESS. Employer compliance is in progress.</p> <p>3. COMPLETE. BNSD's policy is to not retroactively reinstate retirees.</p> <p>4. COMPLETE. BNSD will adjust the retirees' monthly retirement allowance based on the auditor's findings.</p> <p>5. IN PROGRESS. Employer compliance in progress.</p>

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City of South El Monte (11/18/05) Employer Code 0627	<ol style="list-style-type: none"> <li>1. Compensation reported incorrectly:               <ul style="list-style-type: none"> <li>• The value of uniforms was not reported</li> <li>• Salary's were not consistent for employees in the same job classification</li> </ul> </li> <li>2. Publicly available salary schedule not available:               <ul style="list-style-type: none"> <li>• The City did not have a publicly available salary schedule for the Executive Management Team</li> </ul> </li> <li>3. Payrate reporting errors               <ul style="list-style-type: none"> <li>• An employee was paid above an approved salary range</li> </ul> </li> <li>4. Payroll information not submitted timely:               <ul style="list-style-type: none"> <li>• Contributions were remitted late</li> </ul> </li> <li>5. Employees not properly enrolled:               <ul style="list-style-type: none"> <li>• Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled</li> <li>• Contractually excluded employee was enrolled into membership</li> </ul> </li> <li>6. Employee misclassified as an independent contractor:               <ul style="list-style-type: none"> <li>• Earnings should have been reported</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. IN PROGRESS. Employer compliance is in progress.</li> <li>2. IN PROGRESS. Employer compliance is in progress.</li> <li>3. IN PROGRESS. Employer compliance is in progress.</li> <li>4. IN PROGRESS. Employer compliance is in progress.</li> <li>5. IN PROGRESS. Employer compliance is in progress.</li> <li>6. IN PROGRESS. Employer compliance is in progress.</li> </ol>



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Burney Fire District (11/21/05) Employer Code 1125	<ol style="list-style-type: none"> <li>1. Compensation reported incorrectly:               <ul style="list-style-type: none"> <li>• The value of uniforms was not reported</li> <li>• Ambulance call back pay should not have been reported</li> <li>• Fire suppression call back pay should not have been reported</li> <li>• On-call pay should not have been reported</li> <li>• Standby pay should not have been reported</li> </ul> </li> <li>2. Payrate reporting error:               <ul style="list-style-type: none"> <li>• An incorrect payrate was reported</li> </ul> </li> <li>3. Payroll information not submitted timely:               <ul style="list-style-type: none"> <li>• Summary reports were submitted late</li> </ul> </li> <li>4. Eligible employees not properly enrolled:               <ul style="list-style-type: none"> <li>• Temporary/part-time employees were hired for at least 20 hours per week, for one year or longer and were either not enrolled or not enrolled timely.</li> <li>• Employee with prior membership was not enrolled and earnings were not reported</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. IN PROGRESS. Employer compliance is in progress.</li> <li>2. IN PROGRESS. Employer compliance is in progress.</li> <li>3. IN PROGRESS. Employer compliance is in progress.</li> <li>4. IN PROGRESS. Employer compliance is in progress.</li> </ol>

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<p>City of Cupertino (11/29/05) Employer Code 0691</p>	<p>1. Payroll reporting errors:</p> <ul style="list-style-type: none"> <li>• Reported incorrect pay codes</li> <li>• Reported incorrect work schedule codes</li> </ul> <p>2. Employee misclassified as an independent contractor:</p> <ul style="list-style-type: none"> <li>• Earnings should have been reported</li> </ul> <p>3. Unused sick leave not correctly reported:</p> <ul style="list-style-type: none"> <li>• Reported balances of sick leave were overstated</li> </ul>	<p>1. IN PROGRESS. Employer compliance is in progress.</p> <p>2. IN PROGRESS. Employer compliance is in progress.</p> <p>3. COMPLETE. BNSD is adjusting the retirees' monthly retirement allowance.</p>

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Name of Agency (Report Issue Date)	Description of Finding	Status
Bay Area Rapid Transit District (12/23/05) Employer Code 0393	<ol style="list-style-type: none"> <li>1. Compensation reported incorrectly:               <ul style="list-style-type: none"> <li>• The value of uniforms was not reported</li> <li>• Earnings were paid and reported exclusively in members' final compensation period</li> <li>• Relief Shift Premium Pay should not have been reported</li> </ul> </li> <li>2. Payroll reporting error:               <ul style="list-style-type: none"> <li>• Compensation was not reported as earned</li> </ul> </li> <li>3. Eligible employees not properly enrolled:               <ul style="list-style-type: none"> <li>• Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely</li> </ul> </li> <li>4. Misclassified retirees' as independent contractors:               <ul style="list-style-type: none"> <li>• Hours should have been monitored</li> </ul> </li> <li>5. Retired annuitants not reinstated:               <ul style="list-style-type: none"> <li>• Retired annuitants, misclassified as independent contractors, worked more than 960 hours in a calendar year and were not reinstated.</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. IN PROGRESS. Employer compliance is in progress.</li> <li>2. IN PROGRESS. Employer compliance is in progress.</li> <li>3. IN PROGRESS. Employer compliance is in progress.</li> <li>4. IN PROGRESS. Employer compliance is in progress.</li> <li>5. IN PROGRESS. BNSD waiting for reply from ERSD who requested additional information from agency on 5/11/05. Requested update from ERSD on 1/26/06.</li> </ol>

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Oakland (12/16/05) Employer Code 0828	<ol style="list-style-type: none"> <li>1. Compensation reported incorrectly:               <ul style="list-style-type: none"> <li>• The value of uniforms and uniform maintenance were not reported</li> <li>• The value of Employer Paid Member Contributions were paid and reported without a resolution on file at CalPERS</li> <li>• Special compensation should not have included overtime earnings</li> <li>• Regular earnings were not reported</li> <li>• Holiday pay was not reported in base payrate</li> <li>• Contribution amounts were overstated</li> </ul> </li> <li>2. Eligible employees not properly enrolled:               <ul style="list-style-type: none"> <li>• Temporary/part-time employees who worked more than 1,000 hours were not either not enrolled or not enrolled timely</li> <li>• Temporary/part-time employees with prior membership were not enrolled when hired</li> <li>• Temporary/part-time employees were not enrolled timely</li> </ul> </li> <li>3. Retired annuitants not reinstated:               <ul style="list-style-type: none"> <li>• Annuitants worked more than 960 hours in a calendar year and was not reinstated</li> </ul> </li> <li>4. Industrial disability retirement determinations not made timely:               <ul style="list-style-type: none"> <li>• IDR determinations were not made within the prescribed timeframe</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. IN PROGRESS. Employer compliance is in progress.</li> <li>2. IN PROGRESS. Employer compliance is in progress.</li> <li>3. COMPLETE. BNSD's policy is to not retroactively reinstate retirees.</li> <li>4. IN PROGRESS. Employer compliance is in progress.</li> </ol>

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City of Susanville (12/30/05) Employer Code 0157	<p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> <li>• The value of uniforms was not reported</li> <li>• Overtime portion of Fair Labor Standard Act Pay was not reported</li> <li>• Holiday pay was not reported</li> <li>• Industrial disability pay was not reported</li> <li>• Education incentive pay was not reported</li> <li>• Flexible benefit pay should not have been reported</li> <li>• Retroactive payment for longevity should not have been reported in retiring employee's final compensation period</li> <li>• Increases in salary for automobile allowance, unused administration leave and unused sick leave should not have been reported in retiring employee's final compensation period</li> <li>• Retroactive payment for longevity should not have been reported</li> </ul> <p>2. Payroll Reporting Errors:</p> <ul style="list-style-type: none"> <li>• Incorrect work schedule codes were reported</li> <li>• Incorrect pay codes were reported</li> <li>• Retroactive salary adjustments were incorrectly reported</li> </ul> <p>3. Payrate reporting error:</p> <ul style="list-style-type: none"> <li>• Incorrect payrates were reported</li> </ul>	<p>1. IN PROGRESS. Employer compliance is in progress.</p> <p>2. IN PROGRESS. Employer compliance is in progress.</p> <p>3. IN PROGRESS. Employer compliance is in progress.</p>

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City of Susanville (12/30/05) Employer Code 0157 (continued)	4. Payroll information not submitted timely: <ul style="list-style-type: none"> <li>• Contributions were remitted late</li> <li>• Summary reports were submitted late</li> </ul> 5. Enrollment errors: <ul style="list-style-type: none"> <li>• Contractually excluded employees were enrolled into membership</li> <li>• Employee in an optional membership position was not offered membership:</li> </ul> 6. Unused sick leave not correctly reported: <ul style="list-style-type: none"> <li>• Certified incorrect balances of sick leave</li> </ul>	4. IN PROGRESS. Employer compliance is in progress.  5. IN PROGRESS. Employer compliance is in progress.  6. IN PROGRESS. Employer compliance is in progress.

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Desert Water Agency (12/30/05) Employer Code 0764	1. Payroll Reporting Errors: <ul style="list-style-type: none"> <li>• Incorrect pay codes were reported</li> <li>• Incorrect work schedule codes were reported</li> </ul> 2. Employee not paid pursuant to public salary information: <ul style="list-style-type: none"> <li>• The agency did not have a publicly available salary schedule for the General Manager</li> </ul> 3. Payroll information not submitted timely: <ul style="list-style-type: none"> <li>• Summary reports were submitted late</li> <li>• Contributions were remitted late</li> </ul> 4. Excluded employee enrolled into membership: <ul style="list-style-type: none"> <li>• Enrolled employee who was contractually excluded from membership</li> </ul>	1. IN PROGRESS. Employer compliance is in progress.  2. IN PROGRESS. Employer compliance is in progress.  3. IN PROGRESS. Employer compliance is in progress.  4. IN PROGRESS. Employer compliance is in progress.
Los Angeles County Law Library (12/30/05) Employer Code 0042	1. Compensation Reported Incorrectly: <ul style="list-style-type: none"> <li>• Employee's payrate and earnings were reported incorrectly</li> </ul> 2. Payroll information not submitted timely: <ul style="list-style-type: none"> <li>• Contributions were remitted late</li> </ul>	1. IN PROGRESS. Employer compliance is in progress.  2. IN PROGRESS. Employer compliance is in progress.